

2011 AUG -2

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July 26, 2011

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

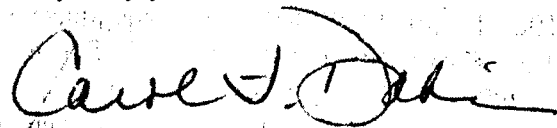
RE: Brothers Trading Company  
EIN: 31-1153662

Dear Sir or Madam:

This statement is being filed with you in compliance with Section 2520.104-23 of Title 29 of the Code of Federal Regulations. Our client, Brothers Trading Company (the "Company"), an Ohio corporation, hereby declares to you that it has established an unfunded, nonqualified deferred compensation plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company and its affiliates. The Plan which was established effective as of July 1, 2011, currently affects three executive employee participants. Only a select group of management or highly compensated employees of the Company will participate in, or be affected by, the Plan.

The Company will furnish copies of the Plan to the Secretary of Labor upon request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

Very truly yours,



Carol F. Dakin

CFD/msp  
Enclosure

36 OFFICES IN 16 COUNTRIES

SQUIRE, SANDERS & DEMPSEY (US) LLP IS PART OF THE INTERNATIONAL LEGAL PRACTICE SQUIRE, SANDERS & DEMPSEY, WHICH OPERATES WORLDWIDE THROUGH A NUMBER OF SEPARATE LEGAL ENTITIES.

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**CERTIFIED MAIL**

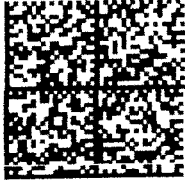


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Cleveland, OH

LEGAL  
COUNSEL  
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